

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

	X	
	:	Chapter 11
In re:	:	
	:	Case Nos. 01-0706 (MFW)
ETOYS, INC., <u>et al.</u> ,	:	through 01-0709 (MFW)
	:	
Debtors.	:	Jointly Administered
	:	
	:	
	:	
	X	Re: Docket Item 2326 & 2327

NOTICE OF CONDITIONAL CROSS-APPEAL

Notice is hereby given that Morris, Nichols, Arsht & Tunnell (“Morris Nichols”) hereby conditionally cross-appeals under 28 U.S.C. §158(a) to the United States District Court for the District of Delaware from the Opinion and Order, each dated and entered October 5, 2005 (Docket Entries 2319 & 2320) (together, the “Opinion and Order”), of the United States Bankruptcy Court for the District of Delaware, from which appeals were purportedly noticed on October 14, 2005 (Docket Items 2326 & 2327), by Steve Haas (a/k/a Laser) and Collateral Logistics, Inc. (together, “Haas/CLI”) and Robert K. Alber (collectively with Haas/CLI, the “Purported Appellants”), in so much as the Opinion and Order concluded that (a) the exculpatory provisions of the Revised First Amended Consolidated Liquidating Plan Of Reorganization of EBC I, Inc. f/k/a eToys, Inc. And Its Affiliated Debtors And Debtors-In-Possession (Docket Item 1142) and the Findings of Fact, Conclusions of Law and Order Confirming First Amended Consolidated Liquidating Plan of Reorganization of EBC I, Inc. f/k/a EToys, Inc., and Its Affiliated Debtors and Debtors-in-Possession, dated November 1, 2002 (Docket Item 1385), did not preclude the relief requested by the Purported Appellants and (b) the relief requested by the

Purported Appellants was not time barred under Rule 9024 of the Federal Rules of Bankruptcy Procedure and Rule 60(b) of the Federal Rules of Civil Procedure.

The names of all parties in interest with respect to the Opinion and Order from which this conditional cross-appeal is taken and the names and addresses of their respective counsel, if any, are as follows:

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Dated: Wilmington, Delaware
October 24, 2005

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